

DAFTAR PUSTAKA

- Al-Qatamin, K. I., & Salleh, Z. (2020). Audit Quality: A Literature Overview and Research Synthesis. *Journal of Business and Management*, 22(2), 56–66. <https://doi.org/10.9790/487X-2202025666>
- ALDEGIS, A. M. (2018). Impact of Accounting Information Systems' Quality on the Relationship between Organizational Culture and Accounting Information in Jordanian Industrial Public Shareholding Companies. *International Journal of Academic Research in Accounting, Finance and Management Sciences*, 8(1), 70–80. <https://doi.org/10.6007/ijarafms/v8-i1/3829>
- Aqmarina, V., & Yendrawati, R. (2019). *Jurnal Akuntansi dan Auditing Indonesia*. 23(1).
- Arief, H., Nuswandari, C., & Zainudin, A. (2019). *Effect of Competence and Independence on Audit Quality with Auditor Ethics as Moderation Variable BT - Proceedings of the International Conference on Banking, Accounting, Management, and Economics (ICOBAME 2018)*. 164–166. <https://doi.org/10.2991/icobame-18.2019.36>
- Chalmers, K., Hay, D., & Khlif, H. (2019). Internal control in accounting research: A review. *Journal of Accounting Literature*, 42, 80–103. <https://doi.org/10.1016/j.acclit.2018.03.002>
- Deangelo, L. E. (1981). *Auditor size and audit quality*. 3(July), 183–199.
- Dunlap, D. M., & Goldman, P. (1990). “*Facilitative*” Power in Special Education and Clinical Supervision.
- Fischbacher, U., & Stefani, U. (2007). Strategic Errors and Audit Quality: An Experimental Investigation. *The Accounting Review*, 82(3), 679–704. <https://doi.org/10.2308/accr.2007.82.3.679>
- Gastil, J. (1994). A definition and illustration of democratic leadership. *Human Relations*, 47(8), 953–975.
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25 (ke-9th ed.)*. Semarang: Badan Penerbit Universitas Diponegoro. (Edisi 9). Semarang: Badan Penerbit Universitas Diponegoro.
- Giany Nur Aprilia, & Nurul Hidayah. (2023). The Effect Of Auditor Competence And Auditor Independence On Audit Quality With Auditor Ethics As A Moderating Variable. *International Journal Of Humanities Education and Social Sciences*, 3(2 SE-Social Science). <https://doi.org/10.55227/ijhess.v3i2.709>
- Gibson, J. L., Ivancevich, J. M., James H. Donnelly, J., & Robert Konopaske. (2012). *Organization Behavior Structure Processes fourteenth Edition*.
- International Forum of Independent Audit Regulators. (2020). *Survey of Inspection Findings*. <https://www.ifiar.org/?wpdmdl=10453>

- International, S., & Of, J. (2017). *The Effect of Auditor Ethics , Auditor Experience , Audit Fees and Auditor Motivation on Audit Quality*. 1(2), 203–218.
- John R. schermerhorn, J., Hunt, J. G., Osborn, R. N., & Uhl-Bien, M. (2010). *Organizational Behavior 11th edition*.
- Kalita, N., & Tiwari, R. K. (2023). Audit Quality Review: An Analysis Projecting the Past, Present, and Future. *Scientific Annals of Economics and Business*, 70(3), 353–377. <https://doi.org/10.47743/saeb-2023-0032>
- Kenneth E. Kendall Julie E. Kendall. (2011). *Systems Analysis and design eighth edition*.
- Kothari, C. R. (2013). *Research Methodology: Methods and Techniques*. New Age International (P) Limited, Publishers.
- Kuntari, Y., Chariri, A., & Nurdhiana, N. (2017). The Effect of Auditor Ethics, Auditor Experience, Audit Fees and Auditor Motivation on Audit Quality. *Sriwijaya International Journal of Dynamic Economics and Business*, September, 203–218. <https://doi.org/10.29259/sijdeb.v1i2.203-218>
- Kwarteng, A., & Aveh, F. (2018). Empirical examination of organizational culture on accounting information system and corporate performance: Evidence from a developing country perspective. *Meditari Accountancy Research*. <https://doi.org/10.1108/MEDAR-01-2018-0264>
- Langton, N., Robbins, S. P., & Judge, T. A. (2015). *Organizational behaviour concepts, controversies, applications seventh candian edition*. https://doi.org/10.1007/978-1-349-16909-2_19
- Laudon, K. C. . and J. P. L. (2013). *Essentials of Management Information Systems, 10th Edition*.
- Le, H. T. T., Tran, H. G., & Vo, X. V. (2021). Audit quality, accruals quality and the cost of equity in an emerging market: Evidence from Vietnam. *International Review of Financial Analysis*, 77(May), 101798. <https://doi.org/10.1016/j.irfa.2021.101798>
- M, J. G., & Jones, G. R. (2011). *Understanding anf Managing Organizational Behavior Sixth Edition*.
- Napitupulu, I. H. (2015). Impact of Organizational Culture on the Quality of Management Accounting Information System : A Theoretical Approach. *Iiste*, 6(4), 74–84.
- Nguyen, H. T., & Nguyen, A. H. (2020). Determinants of accounting information systems quality: Empirical evidence from Vietnam. *Accounting*. <https://doi.org/10.5267/j.ac.2019.10.004>
- Rapina. (2014). Factors Influencing The Quality of Accounting Information System And Its Implications on The Quality of Accounting Information. *Research Journal of Finance and Accounting*, 5(2), 148–154.
- Robbins, S. P., & Timothy A. Judge. (2013). *Organizational Behavior tenth edition*. In *Chemical and Petroleum Engineering* (Vol. 27, Issue 5).

<https://doi.org/10.1007/BF01148546>

- Shagari, S. L., Abdullah, A., & Saat, R. M. (2017). Accounting information systems effectiveness: Evidence from the Nigerian banking sector. *Interdisciplinary Journal of Information, Knowledge, and Management*, 12, 1–12.
- Son, T. T., Phong, L. B., & Loan, B. T. T. (2020). Transformational Leadership and Knowledge Sharing: Determinants of Firm's Operational and Financial Performance. *SAGE Open*, 10(2). <https://doi.org/10.1177/2158244020927426>
- Stair, R., & Reynolds, G. (2018). *Principles of Information Systems: a managerial Approach, 9th Edition*.
- Sukma, P., & Bernawati, Y. (2019). *The Impact of Audit Committee Characteristics on Audit Quality*. XXIII(03), 363–378.
- Turban, E., & Linda Volonino. (2011). *Information Technology For Management improving strategic and operational performance 8th Edition*.
- Waller, D. J., Smith, S. R., & Warnock, J. T. (1989). Situational theory of leadership. *American Journal of Hospital Pharmacy*, 46(11), 2336–2341. <https://doi.org/10.1093/ajhp/46.11.2336>